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From:

Sent: Friday, November 13, 2009 10:03:32 AM

To:

Cc:

Subject: RE: Legal Description in Certificate of Sale Differs from Notice of Seizure

When the Service seizes real property, the notice of seizure contains "a description with reasonable certainty of the property seized." I.R.C. § 6335(a). For real property, the current legal description should be secured from the deed. Id. After the Service seizes real property, the Service must publish a notice of sale that specifies the property to be sold. I.R.C. § 6335(b). When the real property is sold, the Service issues the purchaser a certificate of sale upon full payment of the purchase price. I.R.C. § 6338(a). The certificate will describe the real property purchased. Id.

Here the Notice of Seizure describes the property based on a warranty deed to the taxpayer. However, the actual property sold includes a strip of land adjacent to the property described on the Notice of Seizure. As you said, the deed issued by the Service must be consistent with the certificate of sale. I.R.C. § 6338(b). As such, the Service must issue the deed consistent with the property advertised in the Notice of Sale. At this point, we do not see any other options for the Service.

Please let me know if you have any questions or concerns .